

ARIZONA STATE BOARD OF ACCOUNTANCY
100 N. 15th Avenue, Suite 165 Phoenix, Arizona 85007
Phone: (602) 364-0804 Fax: (602) 364-0903
www.azaccountancy.gov

February 12, 2007 – 8:15 a.m.

AMENDED AGENDA

The Board President reserves the right to change the order of items on the agenda, except for public hearings set for a specific time.

Upon a vote of the majority of a quorum, the Board may go into Executive Session on any item on the agenda to obtain legal advice from the Board's attorneys pursuant to A.R.S. § 38-431.03(A)(3).

OPEN SESSION

1. Call to Order

2. Call to the Public

The Board may make an open call to the public during the meeting, subject to reasonable time, place and manner restrictions, to allow individuals to address the Board on any issue within its jurisdiction. Pursuant to A.R.S. § 38-431.01(G), members of the Board are not allowed to discuss or take legal action on matters raised during an open call to the public unless the matters are properly noticed for discussion and legal action. However, the Board may ask staff to review a matter or may ask that a matter be placed on a future agenda.

3. Discuss, Amend and Approve Minutes

Upon a vote of the majority of a quorum, the Board may go into Executive Session pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection.

- a. Approval of the Open Session Minutes from the January 8, 2007 Board Meeting
- b. Approval of the Executive Session Minutes from the January 8, 2007 Board Meeting

4. Declaration of Conflicts of Interest

5. Executive Director's Report

Executive Director to provide an update and/or summary on the following items. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Budget
- b. Performance Measurements
- c. Agency Operations

6. President's Report

President to provide an update and/or summary on the following issues. The listed items are subject to Board discussion and may result in legal action by the Board.

- a. Recognition of Service – Seth T. Hargraves, Assistant Attorney General

EXECUTIVE SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 7-11 pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law. Any legal action on the listed items will take place in open session. All meeting attendees will be required to leave the room during executive session.

7. Committee Recommendations – Complaint/Initial Analysis Files

Board to review advisory committee recommendations from the initial analysis of the following files:

- a. File No. 2006.014
The Accounting and Auditing Standards Committee recommended that the Board close the file.
Debbi Fitzgerald conflicted
- b. File No. 2007.015
The Tax Practice Committee recommended that the Board open an investigation file.
- c. File No. 2007.021
The Tax Practice Committee recommended that the Board close the file.
- d. File No. 2007.062
The Tax Practice Committee recommended that the Board close the file.
- e. File No. 2007.063
The Tax Practice Committee recommended that the Board close the file.
- f. File No. 2007.066
The Tax Practice Committee recommended that the Board close the file.
- g. File No. 2007.076
The Tax Practice Committee recommended that the Board open an investigation file.

8. Committee Recommendations – Investigation Files

Board to review advisory committee recommendations from the investigations of the following files:

- a. File No. 2005.029
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
Debbi Fitzgerald conflicted
- b. File No. 2005.064/2006.103
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).
Marianne E. DeVries conflicted
- c. File No. 2006.062
The Accounting and Auditing Standards Committee recommended that the Board issue an Administrative Letter of Concern.
- d. File No. 2007.013
The Tax Practice Committee recommended that the Board offer a Decision and Order (By Consent).

9. Committee Recommendations – Peer Review

Board to review advisory committee recommendations from the Educational Enhancement Reviews of the following files:

- a. File No. 2007.069
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- b. File No. 2007.070
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- c. File No. 2007.071
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- d. File No. 2007.072
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.
- e. File No. 2007.073
The Peer Review Committee recommended that the Board issue an Administrative Letter of Concern.

10. Investigation File

- a. File No. 2006.089
Board to review response regarding investigation and may vote to take action.

11. Initial Analysis

- a. File No. 2007.080
Board to review registrant's response.

12. Notices of Unlawful Use of the CPA Designation

Board to review responses to Notices that were received in the following matters:

- a. File No. 2007.077

13. Review Complaint Aging Report

OPEN SESSION

Upon a vote of the majority of a quorum, the Board may go into Executive Session on Items 15(h) and (i) pursuant to A.R.S. § 38-431.03(A)(2) to discuss records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; and on Item 15(b) pursuant to A.R.S. § 38-431.03(A)(4) to discuss or consult with the Board's attorneys in order to consider the Board's position and instruct its attorneys in pending or contemplated litigation.

14. Legal Action on Executive Session Items

Board may take legal action on the items considered in Executive Session.

15. Items for Board Review, Discussion and Legal Action

- a. Review Board Motion to Dismiss
File No. 1996.201; Bailey, Donald D.
- b. Settlement Offer
Board to review and consider proposed settlement offers. Board may vote to accept offer or proceed to administrative hearing on the following:
 - i. File No. 2006.024; Bartlett, J. Dennis, CPA
 - ii. File No. 2007.028; Arnold, Chris J.
 - iii. File No. 2007.029; Holcomb & Shreeve, CPAs, PC
 - iv. File No. 2007.042; Western, Janet E., CPA
- c. Termination of Decision & Order (By Consent)
Board to determine if the requirements of Decision & Order (By Consent) have been met.
 - i. File No. 2007.043; Baldwin & Jones, PLLC
 - ii. File No. 2007.068; Leslie, John
 - iii. File No. 2005.070; Jones, Delwin
- d. Issues from and regarding the National Association of State Boards of Accountancy (NASBA)
Board to review documents and correspondence from NASBA, receive an update from Board staff, and may take action on the following:
 - i. NASBA Vice-Chair recommendations and nominees
 - ii. NASBA Candidate fees for the Uniform CPA Examination
 - iii. NASBA CPA licensing examinations committee
 - iv. NASBA Quarterly Communications
 - v. NASBA CPA Mobility Task Force
 - vi. NASBA Letter from David Costello

- e. Request for inactive status – A.R.S. § 32 – 730:
David C. Lysne 7959-E Julia Yee 7020-E
Theodore C. Rodgers 11610-E
- f. Application for Certification by Examination, Deferral by Certification Committee - A.R.S. § 32-721
Brendan Curtis Gallagher
- g. Application for Certification by Reciprocity, Deferral by Certification Committee - A.R.S. § 32-726(E) & (F)
Neil W. Falken
Michael Spector
- h. Application for Certification by Examination, Denial by Certification Committee - A.R.S. § 32-721
Linda G. Sachs
Darrell B. Williams
- i. Failure to Respond – A.R.S. § 32-741(A)(9) & (15)
Barbara J. Callahan 3493-E
- j. Review of CPE Compliance – ARS 32-730(C) & (D)
Reynaldo I. Aquino 11715-E
Mara C. DeFilippis 13727-E
- k. Application for Reinstatement – A.R.S. § 32-748:
John H. Johnson 3535-E (Suspended April 1986)
Rudy Hernandez 2810-E (Suspended October 1996)
Robert Anthony Henry 2447-E (Expired November 2005)
William Laird Hoke 4890-E (Expired October 2006)
- l. Failure to Respond – Peer Review Originally Due by June 30, 2006 – Previously Granted Extension until December 31, 2006
William M. Jurgens CPA 4161-S
- m. Rulemaking – Certification & Self-Reporting
Board to consider public comments on the proposed rules, Board may vote to close the rulemaking records and submit final rulemaking packets to the Governor's Regulatory Review Board.

16. Consent Agenda (The Board may pull any of the following items off the consent agenda to take individual action.) Board discussion and legal action on the following items:

a. Recommended for Registration of Professional Corporation for the following

Applicants - (Meets the requirements of A.R.S. § 32-734):

Larry B. Betts CPA PC
Partner: Larry B. Betts 4942-E

Malcolm S. Johnson
Certified Public Accountant, P.C.
Partner: Malcolm S. Johnson 2930-R

b. Recommended for Registration of LLC/PLLC/LLP's for the following Applicants
(Meet the requirements of A.R.S. § 32-735):

CPAMaster LLC
Partners: Twyla R. Bowman 10899-E

Keen CPA PLC
Partners: Jim Keen 13461-E

Taryle & Associates CPA's PLLC
Partners: Warren Taryle 13020-R

CPA Global Tax & Accounting PLLC
Partners: Pallav Acharya 12198-E

Khan & Kistler CPA LLC
Partners: A. K. Khan 11183-R
Thomas Walker Kistler 2360-E

Stephen P. Henry CPA PLLC
Partners:
Stephen P. Henry 14357-R

James Gross CPA PLLC
Partners:
James Gregory Gross 9589-E

Stephanie G. Irwin CPA LLC
Partners:
Stephanie Guthrie Irwin 4891-E

Kuhler & Company PLLC
Partners: Amanda Kuhler 12570-R

Ronald D. Eisner CPA PLLC
Partners: Ronald D. Eisner 12707-R

Kendal T. Mueldener CPA PLLC
Partners:
Kendal T. Mueldener 9116-R

Jones, Nardi & Lemley, PLLC
Partners: Mindy N. Jones 9056-E
John L. Nardi 12220-E
Scott A. Lemley 13840-R

CG Accounting Service LLC
Partner: Cynthia A. Glauner 13028-E

Bellone & Bordeleau CPA's PLC
Partners: Angelo Bellone 12470-E
Jerry A. Bordeleau 12602-E

Lee A. Baker CPA PLLC
Partner: Lee A. Baker 13754-R

Accounting Advancement LLC
Partners: Jason W. Eastburn 12386-E
James P. Soller 11980-E
John J. Garcia 10910-E

Moss Adams LLP
Partners: Sheldon J. Epstein 8518-R
Mark E. Weber 4849-E
Glenn C. Conover 7203-E

Sigma Accounting PLLC
Partner: Marvin Doxey 2985-E

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| Meyer Accounting LLC
Partner: Amy E. Meyer 11039-E | Jason D. Farnsworth, PLLC
Partner:
Jason D. Farnsworth 7275-E |
| SMJ Accounting Services LLC
Partner: Seth M. Jardine 13640-E | Alan L. Wilson CPA PLLC
Partner: Alan L. Wilson 4749-E |
| Victoria M. Smith, PLLC
Partner: Victoria M. Smith 13581-R | Roger T. Bollard PLLC
Partner: Roger T. Bollard 2400-E |
- c. Recommended for Registration of Sole Practitioner for the following Applicants
(Meet the requirements of A.R.S. § 32-731):
Teal Tax Services
Owner: Tiffany E Lum 13734-E
- d. Recommended for Firm Name Change:
- | | |
|---|--|
| ProVizion PLC
DKAdvisors PLC 2378-L
Thomas M. Wheelwright 6570-E | Udall & Casey PLC
Thomas M. Udall CPA PLC 1128-L
Thomas M. Udall 9779-R
Thomas DJ Casey 13724-E |
| Kaplan CPA PC
Kaplan & Company CPA's PC 635-C
William A. Kaplan 3447-R | Epps CPA Consulting PLLC
Epps & Associates PLLC 2528-L
Joe Epps 11147-R |
| CPA On-Call LLC
Ladybug Resources LLC 2631-L
Carolyn Clark 9579-E | LarsonAllen LLP
Larson, Allen, Weishair & Co LLP 2719-L
Anita Baker 13835-R |
| Semple, Marchal & Cooper LLP
Semple & Cooper LLP 933-B
Partners: Robert M. Semple 3559-R
Steven D. Marchal 4929-R
Brian F. Semple 5142-E
Guy Mechlem 6270-E
Deborah A. Tutrone 7349-E | |
- e. Request for Firm Cancellation – Do not wish to renew:
- | | |
|---|--|
| Leo Richard Ltd 2399-C
Ann Brown CPA PC 53-C
Mueldener, Wilson &
Associate CPA's PLLC 1017-L
Kuhler & Brandt CPA's PLLC 2497-L
Gendron & Co LLC 2411-L | Kenneth G Soucy LLC 2628-L
Michael M. Byrne CPA PC 1152-C

Maureen A. Reid PC 886-C
O'Connor Group PC 2065-C
Janie C. Strasser CPA PLC 2653-L |
|---|--|
- f. Recommended for Cancellation of Certificate per registrant's request not to renew:
- | | |
|--|--|
| Gwenlyn Jackson Mezosi 7596-E
Timothy T. Fischer 12317-R
Trudy Beth Woodlands 6635-R | Daniel Roger Lilly 3247-E
Shahriar Arfa-Zanganeh 13922-R
William Scott Lutz 5961-E |
|--|--|

Richard Bernard Silverstein 7187-R
William P. Burns 6786-R

David A. McGowan 13617-R
John E. Czarnecki 14176-R

- g. Recommended for Reissuance of Certificate because of Name Change:
Jennifer D. O'Connor (Tellez) 10803-E
Gwendolyn Freyja Tremail (F. Lipsey) 10066-E
Sharon Kaye Archer (Naughton) 3394-E
Jennifer R. Amaya (McCord) 12412-E
Tiffany W. Jagoda (White) 11790-E
Stephanie Tosseth Midboe (A. Tosseth) 12453-E
A. Martha Ammon (Aglae M. Ammon) 6881-E
Renee L. Powell (Stowe) 9906-E
Sarah Ellen Jones (E. Canales) 13904-E
Lori A. Meeks (Boncoskey) 11366-E
Ali J. Perich (Schmidt) 11607-E
- h. Recommended for Reactivation of Certificate from Inactive Status - A.R.S. §32-730(E):
Katja B. Lopez 12265-E
- i. Recommendation of the Certification Committee for approval of Certification by Examination - A.R.S. §32-721:
- | | |
|-----------------------|-------------------------|
| Marion F. Child | Samuel L. Cummings |
| Jayashree Ganesan | Stephanie Gerber |
| Brent Hagerman | Scott A. Hamilton |
| Sara R. Hesch | Brent Karl Kaspar |
| Thomas Kerkaert | Elmira Klotsman |
| Morgan Kelly Larsen | Gang Li |
| Deanna L. Main | Marvin Marcial Mendieta |
| Ryan Allen McElhaney | Mark Daniel Patton |
| Xiaohui Peng | Jennifer L. Radke |
| Linda K. Ragsdale | Lori A. Rayhorn |
| Carla L. Rogers | David R. Sadler |
| Justin J. Saunders | Stefan Sigurdsson |
| Sarah Swails | Kristi A. Swearingen |
| Derek R. Taylor | Jes Taylor |
| Cristine Torre Franca | Edwin Zimmer |

- j. Recommendation of the Certification Committee for approval of Certification by Reciprocity - A.R.S. §32-724:

Howard C. Doane – California	Danielle Gonzalez - New York
Cathleen Jayne Guerriero - New York	Robert E. Huber – California
Steven G. James – California	Michael David Parkinson – California
Frank Michel Zabaleta - California	

- k. Recommendation of the Certification Committee for approval of Certification by Reciprocity based on Substantial Equivalency - A.R.S. § 32-726(B):

Darin Andreas - New Mexico	Andrew D. Bailey, Jr. – Indiana
Candice L. Bartle – Texas	Jay A. Burnett – Alaska
Benjamin J. Cunningham – Michigan	John A. Davis – Georgia
Michael T. Finnegan – Illinois	Michael J. Galvin - New Jersey
Charles H. Hocker – Maryland	Wayne T. Hoeing – Indiana
James F. Johnson – Oregon	Robert J. Kennedy – Ohio
Steven J. Maher – Pennsylvania	Tony Maki – Washington
Paul McLeod – Oregon	Sylvia Lucille Miles – California
Julia Nierad – Virginia	Curtis E. Ohlhauser - Nevada
Michael H. Pak – Virginia	Connie Shannon Partridge – PA
Richard T. Payne – Oklahoma	Amy Michele Peretzman – WA
Mark W. Roberts – Idaho	Roy Romero – Utah
Jerry F. Schatza – Idaho	Gregory W. Schwartz - NJ
James K. Soderberg – Illinois	Harry K. Sorensen – Nebraska
Craig William Spraker – Nevada	David A. Stene – Pennsylvania
Kindy Stevens – Oregon	J. Michael Stolp - South Carolina
Erin L. Viner – Illinois	Jeffery Allen Vrieze – Illinois
Kenneth P. Wood - North Carolina	Richard A. Wright – Ohio
John J. Zatarski - Illinois	

- l. Recommendation of the Certification Committee for approval of Certification by Grade Transfer - A.R.S. § 32-723:

Craig H. Snyder – Utah

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- m. Recommendation of the Certification Committee for approval of Examination Candidates for the Uniform CPA Exam - A.R.S. § 32-723:

Aisha Alam	Susan Joan Alderete	Cheryl Ann Anderson
Heather M. Argenio	Shawna Frances Barney	Matthew Justin Bingham
Linda Cathleen Bruno	Edward Jacob Catu	Shruti Chopra
Joshua L. Cline	Irma Jean DeTour	Shanika D. Dissanayake
Amber Marshaine Eicher	Karen Elizabeth Ekren	Sterling Leroy Ellsworth
Natasha Fenner	Miguela Oliveros Ford	Jaime Leigh Gallick
Melanie Christine Gasson	Jessica Renee Gratz	Robert James Griffiths
Brian Thomas Groark	Derek Andrew Hampshire	Eric S. Hayes
Jane Ellen Hobart-Kahler	Katie Lynn Holter	Sabrina Soyoung Hur
Terrance Wade Ihnen	Mark Grayson Kappelman	Roger Charles Knudson
Austin Phillip Kupper	Sarah Nicole Lepley	Colin Donald Malchow
Barbara Ann Maxwell	Jason Wayne Mejdrich	Scott G. Moushon
Kristen Son Mun	Nancy Zhang Pat	Garth James Perry
Corinne Jená Powell	Marte Martin Ruiz	Jessi Lyn Schaub
David Scott Sharp	Denise E. Sierra	Jasjeet Pal Singh
Cynthia J. Smith	Tommy L. Sutton	Cynthia Cassel Thomas
Christopher Thomas Todaro	Neil Sebastian Traver	Julie Anne Trombley
Eric Jason Whitfield	Seth Conroy Wilks	Robert Thomas Willard
Susan Ann Wirth	Shaun Michael Wurtz	Darcy Marie Groen

- o. Recommendation of the Peer Review Oversight Advisory Committee for approval on the following firms in compliance A.A.C. R4-1-454:

Alexander Consulting 2662-L	Amster & Willis CPA's PC 8-C
Baddar, Mark CPA PC 2000-C	Baldwin & Jones PLLC 2457-L
Bee, Linda P. CPA PC 906-C	Brock, Calvin R. CPA 4757-S
Evans & Hillebrand PC 116-C	Grant Thornton LLP 2410-L
Griffin, John E. CPA 5138-S	Hahn, Jon R. 5410-S
Hoffman, Alan, CPA PC 1090-C	Horne LLP 1183-B
Kaplan & Company 635-C	Kent, Lloyd E., CPA 4168-S
Kovalcik & NG PLLC 2175-L	Kilpatrick Luster & CO CPA PLLC 987-L
Lindow KA CPA PC 2273-C	Mayer Hoffman McCann PC 2483-C

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Moore & Giese CPA's PC 2481-C Olson, M.R. CPA PLLC 2754-L
Pinney, Constance, CPA PC 799-C Rasco, Bette N 4571-S
Reynolds, R. Scott CPA 5199-S Rauch Hermanson & Everroad LTD 292-C
Rogers, Janelle CPA PC 2541-C Shelley International LLC 2763-L
Voordeckers, Robert J. 4627-S Tassainer, Garin C. CPA PC 2610-C
Weber, Theresa CPA 5248-S Zimmer Jr., James M. CPA PC 2007-C

- 17. Summary of Current Events**
- 18. Discussion of Items to be placed on future meeting agenda**
- 19. Adjournment**